REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1907-1908,

WITH

APPENDICES.

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1908

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Government of Maharashtra

on 01 February, 2020

No. 6535 of 1908.

From

W. H. LUCAS, Esq., I. C. S.,
Collector of Salt Revenue,
Bombay;

To

The Hon'ble Mr. A. C. LOGAN, I. C. S.,
Commissioner of Customs, Salt, Opium and A'bkári,
Bombay.

Poona, 18th July 1908.

Sir,

I have the honour to submit the annual report on the administration of the Salt Department for the year 1907-08. INTRODUCTORY.

2. With the exception of a short period from the 8th July to the 17th October 1907, when Mr. C. A. Pogson, my Senior Assistant, acted for me during my absence on special leave on urgent private affairs, I was in charge of the Department throughout the year. Collector's Office.

3. The Supervising Staff consisted at the end of the year of one Collector, ten Assistant Collectors and one Native Assistant to the Collector of Salt Revenue. Supervising Staff.

4. During the year under report, the following changes were made in the subordinate establishment :— Strength of the Department.

(1) Under Government Resolution, Revenue Department, No. 11197, dated the 16th November 1907, the undermentioned establishment was entertained from the 1st January last, consequent on the opening of the Shewa Barge —

		Rs.	
1	Preventive Officer	200	
1	Awalkarkun	45	
1	English writer	30	
1	Karkun	20	
1	Havildar	15	
1	Peon	10	
1	Do.	9	
3	Peons	8	each.
1	Peon, nine-monthly	8	
1	Tindal	12	
1	Lascar	10	
2	Lascars, nine-monthly	10	each.

Under the same Resolution, the following additional establishment was sanctioned :—

Shewa Táluka.

		Rs.	
2	Weighmen, twelve-monthly	8	each.
2	Do. nine-monthly	8	,,

Matunga Táluka.

1	Karkun	25

Sonagar Naka.

1	Karkun	15

Collector of Salt Revenue's Office.

1	Daftarband	18

(2) Under Government Resolution, Revenue Department, No. 7458 of the 29th July 1907, three nine-monthly Karkuns on Rs. 15 each were reduced, consequent on the transfer of the statistical work to the Chief Account Office in Bombay.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department, as a whole, is subjoined, the corresponding figures for 1906-07 being given for the purposes of comparison.

	1906-07.	1907-08.	Increase.	Decrease.
1. Number of supervising officers	12	12	.....	.....
2. Number of subordinate establishment	6,399	6,418	19	.....
3. Number of tálukas	39	39	.....	.....
4. Number of salt-works ...	437	436	.....	1
5. Number of maunds of salt excised and imported by sea and land on payment of duty	1,02,26,513	1,14,92,003	12,65,490	.....
6. Number of maunds of salt delivered free and at nominal rate of duty	8,93,866	9,28,787	34,921	.....
7. Total number of maunds of salt excised, imported, delivered free, or at nominal duty	1,11,30,379	1,24,20,790	13,00,411	.....
8. Total revenue	1,60,85,947	1,19,77,327	.....	41,08,620
9. Number of offences enquired into	536	323	.....	213

6. The financial results of the last year's administration, as compared with those of the preceding four years, are exhibited below :—

Year.	Gross Receipts.	Expenditure.	Refunds.	Total of Expenditure and Refunds.	Net Receipts.	Percentage Charges on Gross Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1903-04 ...	1,80,47,694 9 6	16,57,810 5 5	48,031 9 8	17,05,841 15 1	1,63,41,852 10 5	9 7 2
1904-05 ...	1,91,73,253 15 6	16,75,907 12 2	62,496 1 2	17,38,403 13 4	1,74,34,850 2 2	9 1 1
1905-06 ...	1,54,97,085 10 4	17,07,797 3 0	65,530 11 9	17,73,327 14 9	1,37,23,757 11 7	11 7 2
1906-07 ...	1,60,85,947 7 2	17,73,649 0 11	62,764 13 2	18,36,413 14 1	1,42,49,533 9 1	11 6 8
1907-08 ...	1,19,77,326 15 10	18,00,934 0 2	48,797 7 8	18,49,731 7 10	1,01,27,595 8 0	15 7 1

The percentage of charges on gross receipts is higher than in any of the previous four years, and is due to heavy decrease in revenue, owing to reduction of duty.

SALT.

SALT. General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads —

(1) Barágra salt, manufactured from salt brine at the Government Salt-Works on the Runn (Khárághoda and Udu), now called the Pritchard Salt-Works.

(2) Sea salt produced at works on the coast, of which one at Dharasna, near Bulsár, is a Government work. A few works, the property of Government, in the Konkan Tálukas, are leased to private individuals. All the rest of the sea salt-works are private.

(3) Imported salt produced mainly at salt-works in Goa territory. The figures in Appendix G will give an idea of the relative importance of these sources of supply.

Nominal duty salt is issued to Foreign Malabar and free salt to Janjira, Cambay, Patri, Jhinjuwada and Rádhanpur States, and sometimes in lieu of salt accidently lost at sea.

BARAGRA SALT.

Distribution of Bárágra salt. Opening balance and season's produce.

8. The quantity of Bárágra salt in stock at the beginning of the year was 30,99,992 maunds against 35,70,186 maunds at the beginning of the previous year. The produce during the year under report amounted to 23,08,421 maunds, making with the quantity in stock a total of 54,08,413 maunds.

Removals.

9. The removals during the year amounted to 27,42,639 maunds against 25,09,732 maunds in 1906-07, and 25,57,917 maunds in 1905-06. This substantial increase of more than two lakhs of maunds over last year's figures is due partly to the further reduction of eight annas in the rate of duty and partly to numbers of permits which were taken out at the close of the previous year, having been satisfied during the year under report, because the B. B. & C. I. Railway failed to supply the requisite number of wagons during March 1907. The increase is shared by each and every Province, but it is most noticeable in the case of Central Provinces, the United Provinces of Agra and Oudh and Málwa.

Distribution of Bárágra salt.

10. The manner in which the issues of Bárágra salt were distributed during the year under report is shown in Appendix A.

Distribution considered according to destination. Local consumption.

11. The issues for local consumption are given in detail in Appendix B. It will be seen that, compared with the removals during 1906-07, there has been an increase during the year under report in the removals to all places except the Broach and Khándesh Districts, the Rewa Kántha Agency, and the City of Bombay, where a slight decrease is noticeable. The Gáekwar's territory again shows a marked increase, *viz.*, of 17,730 maunds in Bárágra salt and of 16,896 maunds in Dharásna salt. As reported last year, this satisfactory result is almost entirely due to the new rules introduced for the prevention of the illicit manufacture and collection of, and contraband traffic in, salt in parts of the Baroda territory. The efficiency of the new arrangements for guarding and destroying the extensive natural salt formations of the Jambusar and Wágra Tálukas was maintained during the year under report, and, as a result, there was a substantial increase in removals of Bárágra salt to the Kaira District and Cambay State, and of Dharasna salt to the Broach District.

Through-booking system.

12. Salt traders availed themselves of 21 treasuries and one railway station against 19 treasuries and three railway stations last year. Duty was received at two new treasuries, *viz.*, Sehore in Central India and Chindwada in the Central Provinces, but no transactions took place at Salaia and Jeruwakhera Stations. The subjoined statement shows how the different systems of payment of duty on Bárágara salt have worked during the year under report, compared with the previous year:—

Names of places at which duty was collected.	1906-07.	1907-08.
	Maunds.	Maunds.
Head-Quarter Office, Bombay, Main Stores, Khárághoda, Ahmedabad Depôt, and Broach Customs House	11,84,822	12,20,243
At Treasuries beyond the Presidency	7,93,191	9,64,098
At Stations on the Indian Midland Railway	12,360	8,652
Total ...	19,90,373	21,92,993

Loss and wastage.

13. The loss and wastage written off in the accounts amounted to 2,05,218 against 3,22,535 maunds in the year 1906-07. The loss observed on clearance of one heap alone amounted to 1,02,565 maunds, and is solely attributable to the exposure of the heap to the rains of seven successive years. On the whole, the percentage works out to 3·79 against 5·4 in the previous year, which is satisfactory.

Stock at the close of the year.

14. The quantity in stock at Khárághoda at the end of the year was 24,60,555 maunds against 30,99,992 at the close of the previous year. If 26,47,504 maunds manufactured during the manufacturing season of 1907-08, but stored and brought to account after the close of the year be added to it, the total stock will amount to 51,08,059 maunds, which is considerably less than the average annual demand plus two years' reserve, the standard up to which we endeavour to work. In addition to the 25 new pans opened during the manufacturing season of 1906-07, as stated in my last year's report, I had 45 more pans opened during the last manufacturing season and these yielded about $3\frac{1}{2}$ lakhs of maunds. My intention was to open a much larger number, but scarcity and dearness of labour made this impossible, and I was compelled, reluctantly, to restrict the number to 45. I have already arranged to open 30 more pans next season, and the total number of pans working should then ensure an output of 30 lakhs of maunds.

Cost price.

15. The cost price of Bárágra salt, including all charges, remained the same as in the previous year, *viz.*, 2 annas 3 pies per Indian maund, but the time has now come when it must be raised to 2 annas 6 pies, and I shall address you on this subject shortly. For the present, it is sufficient to say that the price of 1 anna 3 pies per maund, which is now paid to the agrias, was fixed five and thirty years ago when the Pritchard Salt-Works were first opened, and that, since then, the prices of nearly all food-stuffs have risen 200 per cent., while, as a result of successive famines and the growth of mill and other industries, labour has become almost correspondingly dear.

Manufacturing season.

16. The following table contains details regarding the manufacture of salt at the Pritchard Salt-Works during the season of 1907-08 :—

Salt Works.	Year.	Number of pans	Total Crop.	Average yield per pan.	Maximum yield per pan.
			Maunds.	Maunds.	Maunds.
Khárághoda	1906-07 ...	225	11,64,618	5,176	9,598
	1907-08 ...	238	12,99,234	5,459	9,480
Udu	1906-07 ...	200	11,40,700	5,703	8,160
	1907-08 ...	232	13,48,270	5,812	9,435
Total ...	1906-07 ...	425	23,05,318	5,439	9,598
	1907-08 ...	470	26,47,504	5,635	9,480

It is satisfactory to note that the average yield per pan has increased in both the agars. It is true that the season was favourable for salt manufacture, but, on the other hand, there were wholesale desertions of agrias early in the season, and for this reason some of the old as well as some of the new pans could not be opened until the middle of December. The increase, in a large measure, is due to the untiring supervision which the Inspector, Mr. Ghulam Yasin, exercises over the agrias during the working season. Brine was let into the first pan at Khárághoda on the 20th October 1907 and into the last pan on the 28th November 1907. The first pan was cleared on the 24th March 1908 and the last pan on the 30th April 1908. At Udu, brine was let into the first pan on the 20th October 1907 and into the last pan on the 10th December 1907. The first pan was cleared on the 4th April 1908 and the last on the 22nd May 1908.

17. The storage operations began on the 20th April and ended on the 4th June 1908. The daily average of the storage was 57,554 maunds against 64,035 maunds in the previous year. This year, again, the storage was delayed by scarcity of labour, which is becoming a very serious difficulty, and is one which is certain to increase, unless we are prepared to pay considerably higher wages than hitherto has been found necessary. I may mention that this year extensive railway works, which offered lighter tasks and higher wages, were in competition with our storage, within a few miles of Khárághoda. Storage.

18. The quantity of salt on which cost price at 1 anna 3 pies per Indian maund was paid to the agrias during the manufacturing season of 1907-08 was 25,15,129 maunds and the amount paid for it was Rs. 1,96,494. This divided amongst 1,410 agrias gives Rs. 139 per head for a working season. Cost price.

19. The sales at the Agencies are given in Appendix B. It will be seen that, again, there has been an increase all round in spite of the trade now being open to free competition. The removals to Central India, including Málwa and Rájputána, show a substantial increase. Agency system.

20. The rainfall at Khárághoda during the year under report was 24·41 inches against 16·77 inches during the previous year. There was a good supply of water throughout the year. Water-supply.

21. The vital statistics of the new Government village at Khárághoda during the year under report read as follows :— Health of Khárághoda.

There were 81 births or 37·2 per mille against 68 births or 31·4 per mille in the year 1906-07. The number of deaths was 70 or 32·2 per mille against 79 or 36·9 per mille in the previous year.

22. The population of the village was 2,175 during the year under report as compared with 2,164 last year. Population.

23. The total number of patients treated at the dispensary was 4,285 against 3,785 during the previous year. The most common diseases were, as usual, malarial fever, conjuctivitis, diseases of the digestive system and skin diseases. No epidemic prevailed during the year under report. Khárághoda Dispensary.

24. The total amount advanced to the agrias as takávi during the year under report was Rs. 7,070 against Rs. 6,720 last year. The increase is due to the opening of 45 new pans and to new agrias having been taken on in place of those who had deserted. The difficulty of inducing the old agrias to take up their pans was greater than ever, as they now fully realize that easier and more remunerative employment can be obtained close to their homes. It is only because they are, as a class, lazy and unwilling to move, if they possibly can help it, more than a very few miles, from the place where they have been born and bred, that we have been able to retain their services so long. Advances to agrias.

SEA SALT.

25. The quantity of salt manufactured during the year was 89,68,353 maunds against 88,35,929 maunds in the previous year, *i.e.*, an increase of 1,32,424 maunds. The increase would have been larger, but for the difficulty experienced in some of the tálukas in obtaining 'kharvis' from Gujarát, a circumstance which was particularly unfortunate, seeing that the issues of salt rose to an unprecedented figure, *viz.*, 92,90,339 maunds against 82,71,117 maunds in the preceding year. This advance of 10,19,222 maunds reduced the closing balance to 7,99,195 maunds against 19,06,189 maunds at the end of the previous year. Produce and Sales.

26. At the Government Salt-Works at Dharásna, the year opened with a balance of 1,13,767 maunds against 96,024 in the previous year. The quantity manufactured during the year was 3,19,189 maunds against 3,43,114 maunds in the year 1906-07, a decrease of 23,925 maunds due to the fact that 61 pans situated at the extreme north end of the salt-work had to be abandoned owing to the difficulty of feeding them with brine from the creek, which is at a great distance, and at a considerably lower level. The removals, which were all for local consumption, amounted to 3,61,306 maunds against 3,07,402 maunds in the previous year, an increase of 53,904 maunds due to the general improvement in the salt trade consequent on the reduction in duty. Dharásna.

Rest of the Presidency.

27. In the other salt-works, private and leased, the produce was 86,49,174 maunds against 84,92,815 maunds in the previous year, an increase of 1,56,349 maunds. The balance at the beginning of the year was 17,92,422 maunds against 20,20,937 maunds in the previous year; and the issues during the year 89,29,033 maunds against 79,63,715 maunds in 1906-07. The closing balance was 7,52,055 maunds against 17,92,422 maunds in the previous year. As the balance at the end of the previous year was rather low, and as it was anticipated that the sales would increase, owing to the successive reductions in duty, salt-work proprietors were given every facility and encouragement to commence manufacture earlier than usual, and, as a result, the total outturn has increased by more than one and a half lakhs of maunds. This good result has been obtained in spite of serious obstacles, such as cholera and plague, paucity of labour, and the throwing out of cultivation of the large Government Salt-Work, "Sewree," in the Mátunga Táluka.

Distribution of Sea Salt.

28. The quantities of sea salt, which were removed for consumption within and without the Presidency from the sea salt-works in British territory during the year under report, are compared with those of the previous year in Appendix D. It will be seen from this appendix that there has been an increase of 9,28,848 maunds in the removals from salt-works near Bombay for consumption within and without the Presidency, exclusive of Foreign Malabar, and an increase of 35,462 maunds in the removals of nominal duty salt to Foreign Malabar, which raises the total excess over the previous year's figures to 9,64,310 maunds.

Removals to Central Provinces and Central India.

29. There has been an increase of 33,903 maunds in the removals of salt from salt-works near Bombay to the Central Provinces, and of 2,820 maunds in the removals to Central India. Similarly, the removals of Bárágra salt to these places show an increase of 42,942 maunds and 79,106 maunds respectively.

Removals to Nizam's territory, Calcutta, Madras Presidency, Foreign—Malabar and Mysore.

30. There has been an increase in removals to all the provinces except Mysore, where a slight decrease of 1,357 maunds is noticeable. The removals to the Nizam's territory and the Madras Presidency again show an increase of 1,87,011 maunds and 1,76,207 maunds, respectively, due to the consumers preferring the light and large grained Bombay salt to Madras salt. The substantial increase of 4,07,498 maunds in the case of Calcutta must be attributed almost entirely to the Swadeshi movement.

Umbergaum, Shiroda and Sanikatta.

31. Practically, all the issues from Umbergaum, Shiroda and Sanikatta are for local consumption, and the variations in them are too slight to require explanation.

Loss and wastage, Dharásna.

32. The loss and wastage at Dharásna amounted to 24,510 maunds against 17,969 maunds in the previous year: 23,998 maunds by over-estimation and 512 maunds from moisture. When the new and simple method of storage in conical heaps has been universally adopted and is properly understood in these salt works mistakes in estimation will, it is believed, be reduced to a minimum.

Rest of the Presidency.

33. At the other sea salt-works the loss and wastage amounted to 7,60,499 maunds against 7,57,615 maunds in the previous year as per details given below:—

	Maunds.
Wastage from moisture	1,83,276
Loss by over-estimation	5,41,122
„ by flood	115
„ by theft	33
„ by destruction of unsaleable refuse salt	35,953
	7,60,499

The percentage of loss and wastage is 7·3 against 7·2 in the previous year. The slight increase is due to the clearance of a greater number of heaps in consequence of larger demand.

34. The following table shows the maximum, the minimum and the average prices of salt of the Northern and Middle Konkan, Shiroda and Sanikatta Salt-Works :—

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	0 7 0	0 8 0	0 6 0	0 6 6	0 6 0	0 6 0
Minimum do. ...	0 0 3	0 0 2	0 2 0	0 1 6	0 3 0	0 2 0
Average do. ...	0 1 10	0 1 11	0 4 3	0 4 5	0 4 2	0 4 9

Very few transactions took place at the highest and the lowest prices. The rates generally prevailing were 4, 2 and 1 annas per maund in the Northern and Middle Konkan, and 5, 4 and 2 annas in Shiroda and Sanikatta. The average rates are almost the same as last year.

IMPORTED SALT.

35. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E. Quantity and distribution of imported salt.

36. The quantity of Goa salt imported during the year was 3,64,843 maunds against 3,12,007 maunds in the previous year, an increase of 52,836 maunds due, as in the case of other kinds of salt, to improvement in the salt trade, consequent on the reduction in duty. The greater part of this imported salt was, as usual, consigned to Belgaum, Dhárwár, Bijápur, Madras and Mysore. The increase in exports to Mysore is counterbalanced by a decrease in removals of sea salt.

37. A small quantity of 1,312 maunds of Bombay salt was imported *vid* Castle Rock during the year under report, whereas no such salt was imported during the three preceding years. Through salt.

CONSUMPTION.

38. The total quantity of salt issued for consumption in the Bombay Presidency amounted to 32,06,101 maunds as detailed below :— Consumption for the whole of the Presidency.

	Maunds.
Bárágra salt-	5,49,646
Sea salt	23,64,480
	29,14,126
Add—	
Imported salt for local consumption	2,91,975
	32,06,101

Taking the population at 209,74,649 according to the census of 1901, the average per head is 12·58 lbs. against 11·65 lbs. in the previous year.

39. The quantity of salt removed for consumption in Gujarát was :— In Gujarát.

	Maunds.
Bárágra salt for local consumption	5,49,646
Dharásna salt	3,61,306
Konkan salt	20,748
	9,31,700
Add—	
Imported salt	18
	9,31,718

The quantity distributed amongst a population of 60,24,402 gives an average of 12·73 lbs. against 11·34 lbs. per head last year.

In the rest of the Presidency.

40. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Mahratta Country and North Kánara may be estimated as under :—

		Maunds.
Quantity of salt issued for the whole Presidency	...	32,06,101
Deduct—		
Quantity of salt issued for Gujarát ...	...	9,31,718
		22,74,383

The population affected being taken at 1,49,50,247 souls, the average per head comes to 12·52 lbs. against 11·78 lbs. in the previous year.

Market prices.

41. The average market prices of salt in each district of the Presidency during the last four years will be found in Appendix H.

On a comparison of the recorded prices for the year 1904-05, when duty was Rs. 2 per Indian maund, with those for the year 1907-08, when duty was Re. 1, it will be seen that in all the districts of the Presidency with the exception only of Sátára, where the difference was only Rs. 0-12-8, the reduction in the price has been nearly equal to, or has exceeded the difference of, Re. 1 in the two rates of duty, thus confirming what I stated last year, namely, that the benefit of the successive reductions in duty has been felt by the consumers to the fullest possible extent.

REVENUE AND EXPENDITURE.

SALT REVENUE.
Revenue and Expenditure.

42. The receipts and expenditure on account of salt revenue for the year under report are shown in Appendix I. An explanation of some of the chief items on both sides of the account is given below.

Items of increase in Revenue.

43. The increase of Rs. 13,504 in "Ground Rent at Maundage Rate" is due to an increase in the removals of salt from the salt-works and that of Rs. 9,938 under "Farms of Government Salt-Works" to the last instalment of the Mátunga lease for the year 1906-07 having been paid in the year under report.

As in the case of ground rent, so also in the case of "Overtime Work-Fees" the increase of Rs. 3,812 is due to a larger number of indents for the removal of salt in the year under report, to satisfy which more work than usual had to be done on Sundays and holidays.

The increase of Rs. 18,855 under "Recovery of Salt Agents' Bagging and Sewing Charges" is due (*i*) to the increased sales of Bárágra salt to up-country traders, and (*ii*) to these traders having elected to purchase bags at an uniform rate from the Salt Agents, instead of in the local markets where prices ruled high.

Items of decrease in Revenue.

44. The decreases of Rs. 18,008, Rs. 1,01,122 and Rs. 40,33,758 under "Import Duty by Sea," "Import Duty by Land" and "Excise Duty," respectively, are the direct consequence of the reduction in the rate of duty. But for this reduction there would have been increases instead of decreases under all these heads, as the removals of salt last year exceeded by about 12 lakhs of maunds those for the preceding year.

Appendix J shows what the transactions—cash and credit—have been during the past three years.

The falling off of Rs. 3,895 in the receipts under "Cost Price of Salt Supplied to Fish-Curers" is attributed to scarcity of fish on the Ratnágiri coast.

Items of increase in Expenditure.

45. The increase of Rs. 9,360 under "Pay of Subordinate Establishment" is due (1) to the entertainment of the establishment sanctioned in Government Resolution, Revenue Department, No. 11197, dated the 16th November 1907, and (2) to a larger number of officers having been on leave; that of Rs. 16,640 under "Purchase of New Boats" to the construction of an additional barge for the new Shewa Preventive Station; and that of Rs. 12,809 under "Peon's Clothing" to the supply of warm coats to the peons of the Salt Department.

The increase of Rs. 12,258 under "Salt Purchase and Freight on Account of Bárágra Salt" is due to larger removals of Bárágra salt to the Agencies; that of Rs. 6,144 under "Overtime Work Fees" to a corresponding increase in the receipts under the same head; and that of Rs. 31,085 under "Salt Agents' Bagging and Sewing Charges" to traders having elected to purchase bags from the Salt Agents, as explained above.

Items of decrease in Expenditure.

46. The decrease of Rs. 28,433 under "Grain Compensation Allowance" is due to no such allowance having been paid to menials serving in the Southern Konkan and on the Goa Frontier.

There was a decrease of Rs. 24,472 under "Petty Construction," which is explained by the fact that very few new chowkies had to be built on the Goa Frontier during the year under report.

The decrease of Rs. 13,967 under "Excise Duty on Salt Refunded" is due to the reduction in duty.

MISCELLANEOUS.

MISCELLANEOUS. Fish-curing yards.

47. The number of fish-curing yards open for business during the year was 31—16 in the Ratnágiri District and 15 in the Kánara District, against 30 in the previous year. A new yard was opened at Mitbáo in the Ratnágiri District at the close of the year.

48. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured fell from 2,00,207 maunds to 1,83,406 maunds, and the quantity of salt issued from 63,430 maunds to 55,641 maunds. This was due to larger imports than usual of salted fish, having been brought into the Ratnágiri District from Goa.

49. The smaller quantity of fish brought to the yards accounts for the smaller quantity cured, namely, only 1,43,027 maunds against 1,50,707 maunds in the previous year. The proportion of the weight of fresh fish to each maund of salt issued was 3·3 against 3·2 in the previous year. At all the yards in the Ratnágiri District, the proportion was almost uniform, as usual, but in the Kánara District it varied from 3 to 7·7, due to the difference in the methods employed by the Ratnágiri and the Mapila fishermen, both of whom resort to the Kánara yards.

50. The financial results of the working of the yards during the year under report are, on the whole, satisfactory. They show a net profit of Rs. 5,778 against Rs. 7,586 in the previous year.

51. In the Ratnágiri District the yards at Borya, Jaigad, Ratnágiri, Jaitapur, Viziadurg, Malwan, Deobag, Achra and Vengorla have worked at a profit. Taken together, the yards in the Ratnágiri District show a net profit of Rs. 1,466 against Rs. 6,337 in the previous year, and those in Kánara a net profit of Rs. 4,311 against Rs. 1,249 in the previous year.

Offences.

52. The details of offences against the Salt Law disposed of during the year under report are given in Appendix L. The total number of cases detected were 323 against 536 in the previous year. Out of these 96 were of clandestine removal of natural salt—9 in the Northern Division and 87 in the Southern Division.

53. The number of cases of smuggling foreign salt across the frontier was 73 against 117 in the previous year. The cases detected on the Goa Frontier were 47 against 94 and on the Daman Frontier 21, the same as in the previous year.

54. There were 26 cases of theft from salt-works against 23 in the previous year, but the quantity of salt stolen was only 17 maunds against 33 maunds.

There has again been a general decrease in salt smuggling cases, due, no doubt, entirely to the further reduction in duty on salt which has rendered smuggling unprofitable.

55. The percentage of convictions to persons sent up for trial was 97·4 against 97·8. The sentences passed by the Magistrates during the year under report may, on the whole, be considered as deterrent.

Payment of compensation awarded by the Mixed Commission.

56. No payments were made on account of awards of the Mixed Commissions of 1880, 1885 and 1892 during the year under report, and the balance remaining unpaid is, therefore, the same as last year, *viz.*, Rs. 2,250. The non-payment is due to the failure of the persons entitled to the money to put in their claims.

Farms of Government Salt-Works.

57. No leases of Government Salt-Works were renewed during the year under report.

Relations with Native States.

Baroda.

58. The rules for the prevention of the illicit manufacture and collection of salt and contraband traffic in salt in certain parts of Baroda territory, which were introduced in 1905-06, continue to work well, as evinced by the substantial increase in issues to the Gáekwar's territory and the adjoining British Districts.

Cambay and Janjira.

59. The conditions of the conventions with Cambay and Janjira have, as before, been faithfully observed.

Concluding Remarks.

60. The most notable feature of the year's administration has been the reduction of the duty of salt from Rs. 1-8-0 to Re. 1-0-0. The reduction, it is true, was effected on the 20th March 1907, a few days before the close of the year 1906-07, but its effect could not be judged until the year under report. The increase in the removals of Bárágra salt from 25 lákhs of maunds in 1906-07 to 27 lákhs of maunds in 1907-08 and of sea salt from 83 lákhs of maunds to 93 lákhs of maunds, abundantly shows what a boon this further reduction in the rate of duty has been to the people. The increase is not confined to the Bombay Presidency, where the rate of consumption has increased by nearly a lb. per head, but is equally noticeable in the case of removals beyond the Presidency. Owing to the reduction in duty far more salt is now being used for agricultural and industrial purposes and as food for cattle.

61. The balance of salt in the sea salt-works, including Dharásna, on the 30th June this year was 55,08,065 maunds against 48,04,358 maunds on the same date last year. This balance includes the produce of the whole season, less sales upto 30th June, whereas the balance of 8 lákhs only, shown in paragraph 25 above, represents the balance at the end of the financial year. It is true that our present balance is amply sufficient to carry us on well into next manufacturing season, but it should be clearly understood that such a large balance was never expected and must not be counted upon in future years, when conditions of manufacture may be less favourable and the rains may set in early. It must also be remembered that the most productive period of the year is the last month of the manufacturing season, when the pans are often cleared once a week, and it therefore follows that, as existing salt works are now being worked up to their utmost capacity, an early monsoon might surprise us with a dangerously low balance.

The fact that on the 1st April our balance was less than 8 lákhs of maunds, and that the year's sales have far exceeded production, shows how necessary it is to exploit new sources of supply. This, I am glad to say, is being done, for Government have finally approved of the plans and estimates in connection with the new Bhandup Salt-Works—6 in number—to which reference has been made in the report of preceding years, and the necessary provisions for the acquisition of land and the construction of buildings have been made in the current year's budget. Provisional tenders were also called for in May last, and, as I anticipated, applications for all 6 works have been received from men of business capacity and means. A separate report on the subject has already been made. Matters are, at present, in abeyance, pending further enquiry, which has been ordered by Government as regards the value of the land. As soon as the enquiry is completed and the land is taken over, the scheme will be pushed on as quickly as possible.

62. There has been no change in the situation as regards the trade in Bárágra salt, which continues to be the practical monopoly of Messrs. Nowroji Pestonji and Company.

63. In accordance with the recommendations of the Salt Committee, which were accepted by the Government of India, arrangements were completed during the year under report for the supply of salt to the Travancore and Cochin States in sealed bags. The cost of the sealing machines and the lead buttons is borne by the States in fixed proportions, and I am glad to say that the arrangements have worked satisfactorily.

64. The construction of a new dockyard and premises for the Coast Guard Fleet at Sewri is being pushed on, and it is expected that these works will be finished in May next, when the existing dockyard at Mazagaon will be vacated and handed over to the Marine Department.

65. Under the sanction conveyed in Government Resolution, Revenue Department, No. 11197, dated the 16th November 1907, an additional barge was stationed at Mora from the 1st January last for the examination of salt from the Shewa Táluka, as the Preventive Officer, Mora, was unable any longer to cope single-handed with the work of checking consignments of salt, which have been steadily increasing in number and quantity from year to year.

66. As gang smuggling and determined attacks by the wild tribes, known as Katkaries, on the salt guarding establishment, had become of frequent occurrence, Government, on my recommendation, sanctioned the arming of certain selected patrol parties in the Shewa, Panwel and Pen tálukas. Well-trained armed patrols are now at work in all of these tálukas and, for the present at least, gang smuggling seems to have ceased.

67. Owing to the early cessation of the rains, the water-supply in the several salt tálukas has been more unsatisfactory than ever, and measures, therefore, had to be taken on a much larger scale than last year for the supply of water to the establishment in the different tálukas.

Further boring experiments were made at Kashimira as a preliminary step towards improving the supply of water for the Ghodbandar Táluka, but more prospecting must be done before we can commit ourselves to any definite scheme.

68. The Departmental staff have worked with their customary efficiency.

Mr. Pogson, my Senior Assistant, acted for me for about three months and was on leave during the latter half of the year. His place on the Goa Frontier was taken first by Mr. Pain, and subsequently by the late Mr. Jardine, both of which officers managed this important Range very well. All the Frontier Inspectors have done well, particularly Messrs. Willmott and A. Pain. Mr. Jukes went through a six months' course in the Bombay Custom House in order to learn the work of machinery appraising, and since his return to Castle Rock, in January, I am glad to say that there has been a decided improvement in the management of this intricate branch of customs work at Castle Rock.

Mr. Bulkley was in charge of the Thána Range throughout the year. An officer of remarkable zeal and boundless energy, he has, I consider, proved himself to be the most competent Assistant who has ever held charge of this, the most important salt Range in the Presidency. Of his Sarkarkuns, Messrs. Phanse and Chandulal, at Bassein and Ghodbandar, respectively, are singled out for especial notice. All of his five Preventive Officers have done good work. As Coast Guard Inspector, Bassein Beat, Mr. Moon, is winning a tardy reputation for steady work and sobriety.

Mr. Macnamara was in charge of the Northern Frontier again throughout the year. By personal example and close control and supervision he has maintained the high standard of efficiency, which so long has marked his Range. Special mention of names is rather invidious when a body of nineteen Inspectors are all commended, but, in respect of energy and ability, Messrs. DeSouza, Caldecott, Lake, Sievwright, and Shaik Mahomed Hussein were, on the whole, most conspicuous.

Mr. Lake held charge of the Khárághoda Range all through the year. His management of his charge has been entirely successful. Mr. Howard his new Superintendent, Main Stores, is the right man in the right place. Mr. Ghulam Yassin was invaluable as his right hand man in the Pritchard Salt-Works.

Mr. Hutchinson continued in charge of the Uran Range. His close attention to detail is well known, and is reflected in the many improvements he has introduced in the conduct of business in the salt-works in his charge. In this Range, too, the Preventive Officers, Messrs. Fern and Honner, have performed their monotonous duties with punctuality and cheerfulness. The other officers selected for mention in this Range are Messrs. Kharkar and Narayanprasad as Sarkarkuns, and Messrs. Kaderi and Mir Amjad Ali as Darogas.

Mr. Stanyon had the Surat Range for 11 months of the year. It was the first time that this officer had been selected to act as Assistant Collector, and he has so completely justified his selection that, on a vacancy occurring, he has since been confirmed. The two Daman Frontier Inspectors, Messrs. Smyth and Cates, maintain their reputation as hardworking detective officers.

Mr. Laughton worked well and patiently as Assistant Collector of the Ratnágiri Range until the end of November, when continued ill-health compelled him to take long leave to Europe. He was succeeded by my Native Assistant, Mr. V. M. Moray, who has done very well, and whose great experience of the Sea Customs Law specially qualifies him for the post. The three Coast Guard Inspectors in the Range, Messrs. Walke, Barford and Sharman, were all successful in the detection of important cases under the Sea Customs and Transport of Salt Acts.

The late Mr. Jardine was in charge of the Kánara Range till the middle of November, when he was succeeded by Mr. Steele. This young officer promises to be an useful addition to the ranks of the Assistant Collectors. He has set himself to master the duties of an Assistant Collector with zeal and intelligence. His right hand man was his Coast Guard Inspector, Mr. Regnaud, a thoroughly efficient officer. Messrs. Ringrow and Gadgil, both stationed at Sanikatta, are the other officers in the Range who deserve special mention.

The work of Mr. Dayabhai Surajlal Thathi as Chief Account Officer of Customs, Salt and Opium is beyond all praise.

Mr. Threlfall as Assistant Collector, Coast Guard Service, had a very busy year at the Dockyard and at the numerous Light-houses in charge of the Department.

Mr. N. V. Kallyanpur acted as my Native Assistant for the last four months of the year. The experience gained by him during the 17 years that he served in the Collector's Office has made him a thoroughly efficient substitute for the permanent incumbent, Mr. Moray.

All the members of my own office establishment have worked well. My Head Clerk, Mr. Pinto, is an excellent all round man and, as I have reported before, must be kept in view for higher appointments. Mr. Joshi continues to fill the post of Chitnis to my entire satisfaction. My Second Clerk, Mr. Maneklal, is a most promising young man.

69. During the year death deprived the Department of the services of two valuable officers—Mr. Shaik Usman and Mr. S. V. Karnik. The former had been Risaldar of the Mounted Force at Khárághoda for many years, and the latter was one of the brightest of the younger Sarkarkuns.

I have the honour to be,
Sir,
Your most obedient servant,
W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX A.

Statement showing the Distribution of Barágra Salt during the years 1906-1907 and 1907-1908.

	1906-1907.					1907-1908.					
	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána	Total.	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána.	Total.	Remarks.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	
Khárághoda ...	77,808 20	5,76,594 0	10,08,450 0	3,45,153 0	20,08,005 20	73,807 20	6,19,536 0	0,61,910 0	4,24,259 0	21,79,512 20	
Ahmedabad ...	61,024 0	...	...	53 0	61,077 0	63,275 0	...	...	...	63,275 0	
Agencies ...	3,80,473 0	...	...	60,176 0	4,40,649 0	4,12,564 0	...	240 0	87,048 0	4,99,852 0	
Total ...	5,19,305 20	5,76,594 0	10,08,450 0	4,05,382 0	25,09,731 20	5,49,646 20	6,19,536 0	0,62,150 0	5,11,307 0	27,42,639 20	

APPENDIX B.

Statement showing in detail the Issues of Barágra Salt for Local Consumption during the years 1906-1907 and 1907-1908.

District.	From							
	Khárághoda.		Ahmedabad.		Agencies.		Total.	
	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad ...	4,722 20	7,116 20	59,800 0	62,486 0	59,610 0	65,365 0	1,24,132 20	1,34,967 20
Kaira ...	2,781 0	2,403 0	173 0	154 0	84,806 0	94,056 0	87,760 0	96,613 0
Broach ...	5,871 0	4,017 0	...	...	...	...	5,871 0	4,017 0
Panch Maháls ..	2,163 0	3,690 0	...	...	49,494 0	50,592 0	51,657 0	54,282 0
Gáikwár's Territory ...	27,871 0	33,936 0	119 0	81 0	87,675 0	99,378 0	1,15,665 0	1,33,395 0
Mahi Kántha Agency ...	1,557 0	1,981 0	932 0	554 0	36,603 0	38,235 0	39,092 0	40,770 0
Rewa Kántha Agency ...	309 0	927 0	...	...	29,563 0	27,647 0	29,872 0	28,574 0
Pálanpur Agency ...	10,501 20	12,431 20	...	...	24,675 0	28,239 0	35,176 20	40,670 20
Káthiáwár Agency ...	1,336 20	2,086 20	...	...	3 0	9 0	1,339 20	2,095 20
Cambay ...	500 0	1,427 0	...	...	8,044 0	8,770 0	8,544 0	10,197 0
Bombay ...	17,721 0	2,862 0	...	...	...	273 0	17,721 0	3,135 0
Khándesh ...	2,472 0	927 0	...	...	...	...	2,472 0	927 0
Poona ...	3 0	3 0	...	...	...	...	3 0	3 0
Total ...	77,808 20	73,807 20	61,024 0	63,275 0	3,80,473 0	4,12,564 0	5,19,305 20	5,49,646 20

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX C.

Statement of the Produce and Sales of Salt manufactured in the Bombay Presidency for the year ending 1907-1908.

Divisions.	Tálukas.	Number of Sezas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over Estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	2	2	30,62,437 0 0	22,23,218 0 0	16,377 13 0	22,39,595 13 0	53,02,032 13 0
	Ahmedabad ...	...	...	37,555 0 0	67,722 0 0	1,104 0 0	68,826 0 0	1,06,381 0 0
	Total ...	2	2	30,99,192 0 0	22,90,940 0 0	17,481 13 0	23,08,421 13 0	54,08,413 13 0
	Surat Collectorate.							
	Dhárasna ...	1	1	1,13,767 0 0	3,00,950 0 0	18,239 0 0	3,19,189 0 0	4,32,956 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon ...	1	1	1,065 0 0	11,820 0 0	229 0 0	12,049 0 0	13,114 0 0
	Bassein ...	7	28	1,07,816 7 48	14,00,186 0 0	1,29,656 0 0	15,29,842 0 0	16,37,658 7 48
	Ghodbandar ...	9	46	94,571 10 0	10,18,145 0 0	81,939 15 0	11,00,084 15 0	11,94,655 25 0
	Trombay ...	4	24	1,67,031 0 0	9,60,367 0 0	68,907 15 0	10,29,274 15 0	11,96,305 15 0
	Island of Bombay— Mátunga ...	6	23	1,96,315 10 0	8,14,676 0 0	67,066 0 0	8,81,742 0 0	10,78,117 10 0
	Kolába Collectorate.							
	Panvel ...	6	19	71,683 30 0	5,79,675 0 0	52,081 25 0	6,31,756 25 0	7,03,440 15 0
	Uran ...	5	41	1,26,680 30 0	8,30,710 0 0	57,318 30 0	8,88,028 30 0	10,14,709 20 0
	Sánkse (Pen) ...	5	28	1,53,498 25 31	2,81,478 0 0	29,640 0 0	3,11,118 0 0	4,64,616 25 31
	Karanja ...	4	25	5,64,782 0 0	4,51,500 0 0	38,149 30 0	4,89,649 30 0	10,54,431 30 0
	Shewa ...	6	42	2,00,549 0 0	14,74,757 0 0	1,51,371 20 0	16,26,128 20 0	18,26,677 20 0
	Ratnágiri Collectorate.							
	Shiroda ...	1	27	37,645 20 0	83,890 0 0	7,440 0 0	91,330 0 0	1,28,975 20 0
	Kánara Collectorate.							
	Ankola ...	1	*129	70,724 0 0	52,770 0 0	5,391 0 0	58,161 0 0	1,28,885 0 0
	Total ...	55	433	17,92,422 12 79	79,59,974 0 0	6,89,190 15 0	86,49,164 15 0	1,04,41,586 27 79
	Grand Total ...	58	436	50,06,181 12 79	1,05,51,864 0 0	7,24,910 28 0	1,12,76,774 28 0	1,62,82,956 0 79

Divisions.	Tálukas.	Sales. On payment of Full Duty.	Sales. On payment of Nominal Duty.	Sales. Free of Duty.	Sales. Total.	Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
	Ahmedabad Collectorate.	Mds. s. t.	Mds. s.	Mds. s.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	26,77,833 0 0	.....	1,531 20	26,79,364 20 0	25,69,899 0 0	2,05,132 13 0	28,84,496 33 0	24,17,535 20 0
	Ahmedabad ...	63,275 0 0	.....	...	63,275 0 0	63,275 0 0	86 0 0	63,361 0 0	43,020 0 0
	Total ...	27,41,108 0 0	.....	1,531 20	27,42,639 20 0	26,33,174 0 0	2,05,218 13 0	29,47,857 33 0	24,60,555 20 0
	Surat Collectorate.								
	Dhárasna ...	3,61,306 0 0	.....	...	3,61,306 0 0	3,50,704 0 0	24,510 0 0	3,85,816 0 0	47,140 0 0
	Thána Collectorate.								
Konkan Division.	Umbargaon ...	10,943 0 0	.....	...	10,943 0 0	10,943 0 0	1,422 0 0	12,365 0 0	749 0 0
	Bassein ...	14,43,882 30 0	.....	...	14,43,882 30 0	13,71,929 10 0	49,973 27 48	14,93,856 17 48	1,43,801 30 0
	Ghodbandar ...	9,98,709 10 0	.....	40 10	9,98,749 20 0	9,84,067 9 4	1,05,208 5 0	11,03,957 25 0	90,698 0 0
	Trombay ...	9,81,209 15 0	.....	...	9,81,209 15 0	9,28,944 0 0	1,10,829 0 0	10,92,038 15 0	1,04,267 0 0
	Island of Bombay— Mátunga ...	9,27,203 20 0	.....	...	9,27,203 20 0	9,05,108 0 0	51,346 0 0	9,78,549 20 0	99,567 30 0
	Kolába Collectorate.								
	Panvel ...	5,93,926 30 0	.....	...	5,93,926 30 0	5,90,690 14 0	52,861 15 0	6,46,788 5 0	56,652 10 0
	Uran ...	6,06,035 10 0	2,47,020 0	22,435 20	8,75,490 30 0	5,93,377 6 0	94,504 30 0	9,69,995 20 0	44,714 0 0
	Sánkse (Pen) ...	3,29,014 0 0	28,944 0	...	3,57,958 0 0	3,40,299 0 0	51,343 39 31	4,09,301 39 31	55,314 26 0
	Karanja ...	4,45,103 20 0	4,48,688 0	7,534 10	9,01,325 30 0	4,28,432 6 0	1,11,429 30 0	10,12,755 20 0	41,676 10 0
	Shewa ...	14,92,002 20 0	1,27,354 0	24,307 20	16,43,664 0 0	14,13,436 10 6	1,15,802 20 0	17,59,466 20 0	67,211 0 0
	Ratnágiri Collectorate.								
	Shiroda ...	82,718 0 0	.....	...	82,718 0 0	82,718 0 0	5,755 20 0	88,473 20 0	40,502 0 0
	Kánara Collectorate.								
	Ankola ...	91,030 0 0	.....	20,932 0	1,11,962 0 0	91,030 0 0	10,022 0 0	1,21,984 0 0	6,901 0 0
	Total ...	80,01,777 35 0	8,52,006 0	75,249 20	89,29,033 15 0	77,40,976 7 10	7,60,498 26 79	96,89,532 1 79	7,52,054 26 0
	Grand Total ...	1,11,04,191 35 0	8,52,006 0	76,781 0	1,20,32,978 35 0	1,07,24,854 7 10	9,90,226 39 79	1,30,23,205 34 79	32,59,750 6 0

* 30 agars worked during 1907-08.

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX D.

Comparative Statement showing the quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna	...	...	288	...	...	...	...	...	...	.....
Umbargaon	...	...	...	...	...	...	...	...	...	.....
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Shewa, Panvel, Karanja and Pen.	15,03,490	15,37,393	10,976	13,796	11,09,587	12,96,598	6,79,665	10,87,163	12,24,905	13,72,011
Shiroda	...	...	...	...	...	...	...	...	16,419	13,460
Sánikatta	...	...	...	...	...	...	...	...	90	.....
Total ...	15,03,490	15,37,393	11,264	13,796	11,09,587	12,96,598	6,79,665	10,87,163	12,41,414	13,85,471

	For Export to											
	Madras Presidency—*continued.*				Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	Rest of the Presidency.		Total.									
	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna ...	...	...	...	...	...	...	...	...	3,07,114	3,61,306	3,07,402	3,61,306
Umbargaon ...	...	...	...	...	...	...	...	...	10,075	10,943	10,075	10,943
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Shewa, Panvel, Karanja and Pen.	2,62,330	2,91,431	14,87,235	16,63,442	8,16,544	8,52,006	4,63,272	4,61,915	16,88,341	18,11,097	77,59,100	87,23,410
Shiroda ...	...	...	16,419	13,460	...	...	...	...	71,766	69,258	88,185	82,718
Sánikatta ...	...	...	...	...	...	...	72	86	1,06,193	1,11,876	1,06,355	1,11,962
Total ...	2,62,330	2,91,431	15,03,654	16,76,902	8,16,544	8,52,006	4,63,344	4,62,001	21,83,489	23,64,480	82,71,117	92,90,339

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and packing salt.	United Kingdom.	Bombay ...	Steamer ...	20,251 9 40	20,352 6 9	
Packing salt ...	Holland ...	Do. ...	Do. ...	87 32 20	87 13 3	
Do. ...	Belgium ...	Do. ..	Do. ...	6 26 0	6 10 3	
Do. ...	Natal ...	Do. ...	Do. ...	0 32 0	0 12 10	
Do. ...	Victoria ...	Do. ...	Do. ...	5 19 0	5 7 7	
Do. ...	Hamburg ...	Do. ...	Do. ...	3 9 0	3 3 8	
Do. ...	Aden ...	Do. ...	Do. ...	27 9 0	27 3 7	
Sindha salt ...	Persia ...	Do. ...	Do. ...	15 39 0	15 15 7	
Packing salt ...	Philipines ...	Do. ...	Do. ...	0 32 0	0 12 8	
Do. ...	Ceylon ...	Do. ...	Do. ...	17 10 0	17 3 11	
Black salt ...	Káthiáwár ...	Do. ...	Country Craft .	2,532 10 0	2,532 3 8	
Common salt ...	Bassorah ...	Kánara District.	Do. ...	1 16 0	1 6 4	
			Total ...	22,950 3 60	23,051 4 1	.....
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gogo ...
Goa salt ...	.....	.....	.....	.....	.....	Diggi ...
Do. ...	.....	.....	.....	.....	.....	Bánda ...
Do. ...	.....	.....	.....	.....	.....	Talevádi ...
Do. ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Castle Rock ...
Do. ...	.....	.....	.....	.....	.....	.....
Do ...	.....	.....	.....	.....	.....	.....

E.

and by Land into the Bombay Presidency during the year 1907-1908.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	22,950 3 60	23,051 4 1
Ahmedabad District.	Bháv nagar and Gogha.	Cart-load ...	18 10 0	18 4 0		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,670 34 60	1,670 11 5		
Do. ...	Do. ...	Do. ...	6,310 41 40	6,311 1 0		
Do. ...	Do. ...	Do. ...	680 24 0	680 9 9		
Do. ...	Do. ...	Do. ...	4,752 29 40	4,753 7 9		
Do. ...	Do. ...	Rail ...	2,55,590 38 40	3,51,427 8 2		
Madras Presidency.	Do. ...	Do. ...	13,191 9 0			
Mysore ...	Do. ...	Do. ...	82,645 10 0			
		Total ...	3,64,860 37 20	3,64,861 10 1	3,64,860 37 20	3,64,861 10 1
		Grand Total ...			3,87,811 1 0	3,87,912 14 2

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX F.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1906-1907 and 1907-1908.

Description of Salt.	1906-1907.		1907-1908.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágara Salt ...	25,09,731 20 0	39,22,423 0 0	27,42,639 20 0	26,33,174 0 0	
Sea Salt ...	85,83,143 2 20	1,13,01,638 5 11	96,55,200 12 20	84,56,542 1 11	
Sindha Salt ...	2,870 0 0	4,305 0 0	15 39 0	15 15 7	
Table Salt, Packing and Common Salt.	22,816 32 45	33,277 3 3	20,401 34 60	20,503 0 10	
Bhávnagar Black Salt (Sanchal).	2,317 32 0	3,476 11 1	2,532 10 0	2,532 3 8	
Total ...	1,11,20,379 6 65	1,52,65,120 4 3	1,24,20,789 36 0	1,11,12,767 6 0	

APPENDIX G.

Details of Issues of Salt from different sources of supply during the years 1906-1907 and 1907-1908.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágara Salt ...	25,08,200 0	27,41,108 0	...	...	1,531 20	1,531 20	25,09,731 20	27,42,639 20
Sea Salt ...	78,78,781 30	83,63,083 35	8,16,544	8,52,006	75,791 0	75,249 20	82,71,116 30	92,90,339 15
Imported Salt ...	3,39,530 37	3,87,811 1	...	...	....	...	3,39,530 37	3,87,811 1
Total ...	1,02,26,512 27	1,14,92,002 36	8,16,544	8,52,006	77,322 20	76,781 0	1,11,20,379 7	1,24,20,789 36

W. H. LUCAS,
Collector of Salt Revenue.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX H.

Statement showing the average market price of Salt in each District of the Presidency during the Financial years 1904-05 to 1907-08.

District.	1904-05 Duty Rs. 2.	1905-06 Duty Rs. 1-8.	1906-07 Duty Rs. 1-8.	1907-08 Duty Re. 1.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	4 0 2	3 7 5	2 13 3	2 5 10
Ahmedabad	2 7 2	2 0 1	2 0 0	1 8 2
Kaira	2 8 0	2 0 1	2 0 0	1 8 4
Panch Maháls	2 9 8	2 1 3	2 1 11	1 8 7
Broach	2 8 0	2 0 3	2 0 0	1 8 11
Surat	2 11 3	2 1 3	2 0 7	1 8 4
Thána	2 14 5	2 3 3	2 3 7	1 10 2
Kolába	3 2 10	2 1 11	2 1 5	1 12 0
Ratnágiri	3 0 0	2 3 9	2 7 5	1 11 6
Kánara	3 4 10	2 10 1	2 9 5	2 2 4
Násik	2 14 6	2 2 2	2 0 5	1 13 2
Khándesh	3 2 9	2 11 5	2 9 6	.....
West	...	...	2 9 3	2 2 6
East	...	...	2 8 0	2 4 4
Ahmednagar	2 13 11	2 4 10	2 4 0	1 13 11
Sholápur	3 6 4	2 10 8	2 12 2	2 4 10
Poona	3 0 10	2 5 3	2 3 9	2 0 0
Sátára	3 0 0	2 8 9	2 6 9	2 3 4
Belgaum	3 1 6	2 8 10	2 8 4	2 1 9
Dhárwár	3 4 3	2 6 7	2 6 1	1 15 0
Bijápur	3 3 9	2 7 7	2 9 5	2 2 2

W. H. LUCAS,
Collector of Salt Revenue,

APPENDIX I.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1907-1908, contrasted with those of the year 1906-1907.

Receipts.

Items.	1907-1908.	1906-1907.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	23,051 4 1	41,058 15 3
Do. by Land	3,64,861 10 1	4,65,983 9 0
Proceeds of Sale of Government Salt—		
Baragara Salt	4,93,745 13 10	4,92,255 6 0
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,30,948 12 2	1,17,444 13 3
Ground-rent (Khárághoda and Bulsár Salt) ...	16,441 6 3	14,914 3 2
Do. (Konkan Salt Works credited to Land Revenue)	252 15 5	251 7 5
Farms of Government Salt Works	53,299 4 0	43,361 1 4
Other Salt (cost price on salt supplied to fish-curers)	27,820 6 0	31,715 0 0
Excise Duty on Government Salt—		
Do. on Permits issued	1,07,11,397 13 4	1,47,45,155 14 0
Do. at nominal rates	13,456 10 6	12,921 14 0
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	2,607 5 11	4,056 3 5
Total, Imperial ...	1,18,37,883 5 7	1,59,69,118 6 10
PROVINCIAL.		
Fines and Forfeitures	1,580 1 7	1,717 4 5
Miscellaneous—		
Overtime Work Fees	19,575 6 0	15,763 4 0
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	2,807 14 4	2,827 0 6
Recovery of Salt Agent's Bagging and Sewing charges	86,991 13 9	68,136 5 9
Recovery of clothing charges	13,182 11 11	13,095 7 9
Other Items	4,952 2 2	5,005 8 11
Sale-proceeds of forms, &c. (credited to XXIII —Stationery and Printing)	353 8 6	284 1 0
Total, Provincial ...	1,39,443 10 3	1,16,829 0 4
Grand Total, Salt Revenue ...	1,19,77,326 15 10	1,60,85,947 7 2

	Rs. a. p.
Total Decrease ...	41,08,620 7 4

APPENDIX I—*continued.*

Expenditure.

Items.	1907-1908. Rs. a. p.	1906-1907. Rs. a. p.
SALT, IMPERIAL.		
Superior Supervising Establishment—		
Pay, including Exchange Compensation ...	1,29,998 12 10	1,35,215 6 8
Travelling Allowance	15,415 2 1	16,370 3 9
Tentage	2,010 7 2	2,104 11 0
Subordinate Establishment—		
Pay, including Exchange Compensation Allowance	9,97,136 13 2	9,87,776 12 10
Plague Allowance	1,901 8 9	1,171 2 6
Travelling Allowance	43,653 3 11	40,541 2 11
House Rent Allowance	124 7 1	75 10 10
Horse Allowances	7,146 8 7	7,570 2 10
Grain Compensation Allowance	13,263 13 10	41,696 2 11
Contingencies—		
Epidemic Charges	19 8 0	19 12 0
Service Stamps and Bearing Postage	10,040 12 0	9,211 13 0
Telegram Charges	448 11 0	441 4 0
Law Charges	.....	273 0 0
Repairs to Boundary marks	.....	1 11 0
Purchase of Books	102 8 0	478 15 0
Do. of Land and Compensation for Land	452 9 3	767 3 4
Do. of Tents	93 13 0	.....
Purchase of New Boats	37,370 0 0	20,730 0 0
Rents	9,194 13 6	9,006 7 2
Rates and Taxes	1,760 8 6	1,163 6 11
Prizes for best Salt manufactured at Khárágheda	600 0 0	600 0 0
Clothing to Lascars	1,115 0 0	1,567 8 0
Boat Stores and Repairs	34,537 5 4	33,779 3 0
Rewards in Salt and Customs cases	2,417 11 5	3,146 1 0
Petty construction	55,458 13 5	79,930 5 10
Peons' clothing (Táluka Offices)	39,549 0 3	26,740 3 3
Arms and Accoutrements	442 5 6	7,488 7 4
Boat Allowance	14,566 9 8	14,578 8 11
Overtime Work Fees	20,006 12 4	13,862 6 3
Salt Purchase and Freight on account of Barágara Salt	3,53,585 0 11	3,41,327 3 3
Do. of removal of Salt to Fish-curing Yards	12,044 5 6	11,883 10 7
Khárághoda Dispensary Charges	608 8 2	772 4 11
Commission on Sale of Barágara Salt	15 10 0	31 4 0
Salt Agents' Bagging and Sewing Charges ...	98,346 11 9	67,261 14 0
Scales and Weights	1,882 6 6	2,070 12 1
Mapping charges	.....	.....
Supply of Medicines	330 4 4	678 12 0
Carriage of Tents and Records	2,591 9 1	2,537 15 0
Supply of Water	4,080 14 1	4,007 14 5
Peons' Uniforms and Belts (Huzúr Offices) ...	430 0 0	160 2 3
Petty Repairs	11,342 11 5	10,478 12 11
Petty Supply	5,973 7 6	5,411 13 0
Purchase of Carpets	604 4 2	632 6 6
Purchase of furniture	4,347 2 0	2,554 13 3
Repairs of furniture	.....	32 8 3
Cost of Boring Operations	500 0 0	.....
Remittance of Treasure	303 10 1	312 10 8
Conveyance of Confiscated Salt, &c.	29 7 0	37 2 6
Monsoon Weather Fences	8,258 8 2	8,200 9 2
Carried forward ...	19,44,102 3 3	19,14,970 5 0

APPENDIX I—*concluded.*

Expenditure—*continued.*

Items.	1907-1908.	1906-1907.
	Rs. a. p.	Rs. a. p.
Brought over ...	19,44,102 3 3	19,14,970 5 0
SALT, IMPERIAL—*continued.*		
Contingencies—*continued.*		
Gám Kharach Allowance	860 0 0	757 4 2
Destruction of Salt	3 7 0	0 12 0
Miscellaneous	143 1 11	1,241 6 1
Total, Salt ...	19,45,108 12 2	19,16,969 11 3
Deduct amount debitable to "4—Opium" as per Government Resolution, Revenue Department, No. 6639 of 17th August 1905	717 11 9	672 0 0
Net amount	19,44,391 0 5	19,16,297 11 3
Deduct amount not subject to division	4,10,124 9 10	3,96,436 7 7
Net amount	15,34,266 6 7	15,19,861 3 8
Deduct one-tenth debitable to Customs	1,53,426 10 3	1,51,986 1 11
Net nine-tenths debitable to Salt	13,80,839 12 4	13,67,875 1 9
Net debitable to Salt	17,90,964 6 2	17,64,311 9 4
Stationery and Printing	9,969 10 0	9,337 7 7
Excise duty on Salt refunded	48,797 7 8	62,764 13 2
GRAND TOTAL, SALT EXPENDITURE ...	18,49,731 7 10	18,36,413 14 1
	Net Increase ... 13,317 9 9	

APPENDIX J.

Statement showing Transactions, Credit and Cash, during the past three years.

	1905-1906.		1906-1907.		1907-1908.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	8,920,927 23 27	1,33,81,391 6 0	9,226,084 13 27	1,37,11,223 14 0	9,939,700 21 54	99,37,357 3 4
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year	355,270 20 0	.....	462,909 10 0	.....	678,588 30 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which at Rs. 1-8-0 and Re. 1 was realized and accounted for in that year.	268,608 16 53	.....	197,988 6 53	.....	485,902 23 26	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	5,62,749 4 0	.....	5,32,707 12 0	.....	5,32,994 10 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	2,94,673 4 0	.....	4,85,339 14	.....	2,35,576 10 0
6. Duty realized for salt remaining unissued on credit bonds, duty at Re. 1 having been realized in the year before issue ...	.....	2,528 10 0	.....	,884 6 0	.....	5,469 6 0
Total ...	9,544,807 20 0	1,42,41,342 8 0	9,886,981 30 0	1,47,45,155 14 0	11,104,191 3 5	1,07,11,397 13 4

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX K.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the year 1907-1908.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure including cost of construction, removal, &c., of Yards.	Receipts.				
								Amount realized by sale of Salt at 8 annas per maund.	Miscellaneous receipts.	Stock of Salt at the close of the year.	Value of Salt in Stock at the close of the year at cost price.	Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Boria	1907-1908	5,693 20	1,777 0	6,357 0	3·2	931 1 0	858 8 0	.....	2,014 19	330 3 7	1,278 11 7
		1906-1907	12,564 30	4,326 20	7,357 10	2·9	2,111 5 3	2,163 4 0	.....	294 36	155 10 3	2,318 14 3
2	Jaygad	1907-1908	8,696 30	3,152 20	6,754 20	2·75	1,406 13 8	1,576 4 0	5 0 0	1,399 32	272 11 1	1,853 15 1
		1906-1907	20,012 15	7,541 20	15,613 30	2·65	2,220 12 4	3,770 12 0	.....	554 3	112 8 9	3,883 4 9
3	Waroda	1907-1908	580 20	193 20	450 20	3·00	442 0 6	96 12 0	.....	426 30	91 2 1	187 14 1
		1906-1907	1,122 20	375 0	1,000 20	2·99	420 0 6	187 8 0	0 12 0	639 18	136 8 9	324 12 9
4	Kalbadevi	1907-1908	1,987 20	662 20	1,350 15	3·00	1,331 14 10	331 4 0	0 4 0	1,893 30½	374 3 6	705 11 6
		1906-1907	3,148 20	1,048 20	2,350 5	3·00	1,293 15 9	524 4 0	0 5 6	1,760 38	348 8 4	873 1 10
5	Ratnágiri	1907-1908	18,528 0	6,176 0	14,370 30	3·00	2,766 12 3	3,088 0 0	0 6 0	2,264 18	449 9 4	3,537 15 4
		1906-1907	25,991 0	8,663 0	19,099 10	3·00	2,389 10 10	4,331 8 0	5 13 0	2,067 9	541 12 6	4,879 1 6
6	Purnagad	1907-1908	1,005 0	334 20	809 25	3·00	563 3 8	167 4 0	.....	580 9	123 14 6	291 2 6
		1906-1907	2,112 10	689 20	1,696 35	3·08	408 12 4	344 12 0	1 14 0	914 29	195 5 4	541 15 4
7	Jaitápur	1907-1908	8,335 30	2,781 0	6,367 30	2·99	1,494 8 11	1,390 8 0	2 1 0	2,962 26	570 14 10	1,963 7 10
		1906-1907	9,246 25	3,085 20	6,812 30	2·98	1,361 13 7	1,542 12 0	1 15 6	2,129 17	411 10 6	1,956 6 0
8	Vizidurg	1907-1908	5,950 0	1,984 20	4,475 0	3·00	1,246 6 7	992 4 0	1 12 6	2,284 34	494 1 9	1,458 2 3
		1906-1907	7,773 20	2,588 20	5,829 35	3·00	1,590 8 9	1,294 4 0	2 4 6	2,731 35	535 15 6	1,832 8 0
9	Mumbri	1907-1908	1,039 20	346 20	779 25	3·00	483 14 10	173 4 0	.....	579 30½	98 15 5	272 3 5
		1906-1907	1,668 0	555 30	1,277 15	3·00	688 10 4	277 14 0	0 1 9	926 19½	202 0 6	480 0 3
10	Mitbaon	1907-1908	.....	.....	.....	...	724 0 0	.....	.....	500 17	89 1 0	89 1 0
		1906-1907	.....	.....	.....	...	.....	.....	.....	.....	.....	.....
11	Málvan	1907-1908	11,285 0	3,625 20	8,453 20	3·00	2,181 9 8	1,812 12 0	.....	4,510 33	832 11 6	2,705 7 6
		1906-1907	10,306 20	3,435 20	7,730 5	3·00	2,165 14 0	1,717 12 0	5 13 0	4,015 32	1,261 7 0	2,985 0 0
12	Devbág	1907-1908	12,056 0	3,948 0	8,965 0	3·05	1,716 15 4	1,974 0 0	.....	1,823 1	370 4 10	2,344 4 10
		1906-1907	18,649 20	6,152 0	14,716 0	3·08	2,418 7 3	3,076 0 0	.....	2,460 21½	531 9 1	3,607 9 1
13	Achra	1907-1908	1,659 0	553 0	1,244 10	3·00	373 14 11	276 8 0	.....	940 11	167 7 9	443 15 9
		1906-1907	1,141 0	380 0	885 0	3·00	555 14 9	190 0 0	.....	993 13	239 0 2	429 0 2
14	Kochra	1907-1908	2,294 20	672 20	1,630 30	3·00	500 13 1	336 4 0	1 12 0	495 16	88 3 11	426 3 11
		1906-1907	1,959 10	582 0	1,483 20	3·00	502 10 11	296 0 0	.....	380 26	70 9 6	366 9 6
15	Vengurla	1907-1908	12,045 20	4,013 20	9,055 30	3·00	2,424 12 5	2,006 12 0	0 2 0	4,210 16	749 15 8	2,756 13 8
		1906-1907	7,642 20	2,546 20	5,733 20	3·00	1,849 14 8	1,273 4 0	8 0 0	3,632 25	748 3 5	2,029 7 5
16	Shiroda	1907-1908	1,315 0	433 0	980 20	3·00	566 0 0	219 0 0	0 8 0	715 5	136 11 1	356 3 1
		1906-1907	1,767 0	582 20	1,320 35	2·27	697 15 2	291 4 0	.....	1,153 5	214 11 1	505 15 1
	Total of the Ratnágiri Range.	1907-1908	92,461 20	31,658 20	72,049 35	3·00	19,204 13 8	15,329 4 0	21 13 6	27,602 16	5,330 3 10	20,671 5 4
		1906-1907	125,105 10	42,562 10	90,906 30	2·88	20,676 5 5	21,281 2 0	26 15 3	25,275 7	5,705 8 8	27,013 9 11
	Kánara Range.											
17	Majali	1907-1908	7,023 21	1,990 0	5,339 15	3·5	861 11 7	995 0 0	2 4 0	1,520 20	277 0 11	1,274 4 11
		1906-1907	12,130 20	3,926 20	10,363 15	3·1	1,180 9 6	1,963 4 0	.....	773 0	159 2 4	2,122 6 4
18	Baitkhole	1907-1908	14,480 30	4,781 0	10,897 32	3·02	1,650 3 5	2,391 8 0	149 5 10	1,054 0	220 6 0	2,752 3 10
		1906-1907	15,957 20	5,204 20	11,254 26	3·07	1,669 12 0	2,602 4 0	.....	1,194 15	220 5 11	2,822 9 11
19	Bingi	1907-1908	1,411 30	446 0	1,207 15	3·01	365 4 0	223 0 0	.....	139 35	29 11 4	252 11 4
		1906-1907	715 20	220 0	609 30	3·25	95 1 6	110 0 0	.....	197 31	42 14 6	152 14 6
20	Chendia	1907-1908	4,036 0	1,264 20	3,016 15	3·2	598 6 9	632 4 0	.....	1,663 6	219 0 11	851 4 11
		1906-1907	5,579 20	1,811 20	4,137 0	3·08	659 15 6	905 12 0	.....	456 14	92 5 7	998 1 7
21	Kodar	1907-1908	11,632 0	3,867 20	7,883 10	3·00	1,402 14 9	1,933 12 0	1 2 0	237 20	52 8 8	1,987 6 8
		1906-1907	4,426 20	1,450 0	3,159 39	3·05	2,170 4 9	725 0 0	.....	1,481 9	326 9 9	1,051 9 9
22	Harwada	1907-1908	11,743 10	3,649 20	8,339 35	3·2	1,000 5 3	1,824 12 0	.....	920 14	185 14 0	2,010 10 0
		1906-1907	3,095 34	885 0	2,375 12	3·5	451 10 3	442 8 0	.....	851 17	138 4 6	580 12 6
23	Keni	1907-1908	5,107 20	1,345 0	4,130 0	3·8	706 1 0	672 8 0	0 2 0	844 0	422 0 0	1,094 10 0
		1906-1907	2,359 30	619 0	1,891 10	3·81	387 11 3	309 8 0	.....	507 4	126 4 0	435 12 0
24	Gangawali	1907-1908	2,388 0	729 20	1,753 33	3·2	787 14 1	364 12 0	63 0 0	647 17	323 11 5	751 7 5
		1906-1907	715 15	156 20	576 20	4·57	491 2 8	78 4 0	125 0 0	899 12	210 15 6	414 3 6
25	Tadri	1907-1908	2,947 0	508 0	2,491 30	5·8	388 11 3	254 0 0	0 7 0	191 18½	95 11 8	350 2 8
		1906-1907	686 18	170 0	581 18	4·04	284 2 7	85 0 0	0 1 0	110 38 1/16	23 10 4	108 11 4
26	Kumta	1907-1908	5,387 2	1,252 20	4,202 30	4·3	953 3 2	626 4 0	.....	1,366 11½	289 1 5	915 5 5
		1906-1907	4,311 12	740 0	3,544 5	5·83	1,091 13 9	370 0 0	0 3 3	1,277 ½	304 0 9	674 4 0
27	Kasarkode	1907-1908	17,990 20	3,726 10	16,300 4	4·8	1,643 2 1	1,863 2 0	0 8 0	2,846 38	598 8 3	2,462 2 3
		1906-1907	17,883 36	3,781 0	14,416 26	4·73	1,591 12 11	1,890 8 0	0 1 3	115 20	24 1 9	1,914 11 0
28	Manki	1907-1908	2,619 0	525 0	2,029 20	5·	338 11 0	262 8 0	.....	658 0	138 3 3	395 11 3
		1906-1907	3,037 20	872 20	2,555 0	3·48	359 13 2	436 4 0	.....	218 9	45 12 11	482 0 11
29	Murdeshwar	1907-1908	1,986 25	598 20	1,534 39	3·3	254 6 5	299 4 0	.....	309 34½	46 15 9	346 3 9
		1906-1907	2,266 25	663 0	1,735 35	3·42	347 8 9	331 8 0	39 1 0	216 13	46 0 6	416 9 6
30	Shirali	1907-1908	175 8	43 0	140 11	4·	91 10 11	21 8 0	9 11 10	.....	.....	31 3 10
		1906-1907	421 3	97 0	329 29	4·34	133 13 3	48 8 0	.....	94 14	19 9 11	68 1 11
31	Bhatkal	1907-1908	1,936 5	254 0	1,719 27	7·7	148 11 6	127 0 0	.....	22 20	4 6 2	131 6 2
		1906-1907	1,464 32	271 10	1,279 21	5·4	256 8 5	135 10 0	.....	226 20	47 11 8	183 5 8
	Total of the Kánara Range.	1907-1908	90,944 11	24,982 10	70,977 5	3·64	11,296 5 2	12,491 2 0	217 8 8	11,818 34½	2,898 3 9	15,606 14 5
		1906-1907	75,102 5	20,867 30	58,800 6	3·60	11,176 7 3	10,493 14 0	164 6 6	8,619 16 5/8	1,327 13 11	12,426 2 5
	Grand Total	1907-1908	183,405 31	55,640 30	1,43,027 0	3·3	30,501 2 10	27,820 6 0	229 6 2	39,421 10½	8,228 7 7	36,278 3 9
		1906-1907	200,207 16	63,430 0	1,50,706 36	3·2	31,852 10 8	31,715 0 0	191 5 9	33,894 24	7,533 6 7	39,439 12 4

	Rs. a. p.
Receipts ...	36,278 3 9
Expenditure ...	30,501 2 10
Profit ...	5,777 0 11

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX L.

Statement showing Details of Cases of Salt and Opium smuggling disposed of by the Salt Department during the year 1907-1908.

SALT.

Divisions.	Nature of Offence.												Mode of Smuggling.							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	...	...	5	0 8 6½	9	0 39 22	..	...	...	.....	14	1 8 3½	9	0 38 64½	1	0 3 57½	...	...	...	...
Daman Frontier ...	...	...	21	15 22 49	...	...	...	...	...	.....	21	15 22 49	14	13 38 28	...	...	2	0 0 36	...	...
Total, N. D and Daman ...	...	...	26	15 31 30½	9	0 39 22	...	...	...	.....	35	16 30 52½	23	14 37 12½	1	0 3 57½	2	0 0 36	...	...
Southern Division.	26	17 1 40	...	.....	84	65 15 17¾	1	2 1 0	120	81 37 51	231	166 15 25½	18	8 35 43½	...	...	3	3 22 56	6	5 36 52
Goa Territory ...	...	...	47	68 32 33¾	3	0 14 40	...	...	7	4 33 60	57	74 0 53¾	29	69 22 55	...	...	...	...	...	...
Total, S. D. and Goa ...	26	17 1 40	47	68 32 33¾	87	65 29 57½	1	2 1 0	127	86 31 31	288	240 16 2	47	78 18 18¾	...	...	3	3 22 56	6	5 36 52
Total ...	26	17 1 40	73	84 23 64½	96	66 28 79½	1	2 1 0	127	86 31 31	323	257 6 54½	70	93 15 30¾	1	0 3 57½	5	3 23 12	6	5 36 52

SALT—*contd.*

Divisions.	Mode of Smuggling—*contd.*				How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Reward granted, if any.
	Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.							
	No.	Quantity.	No.	Quantity.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Mds. s. t.		Mds. s. t.													
Northern Division.	4	0 5 41½	14	1 8 3½	14	2	12	12	...	100	62 15 9	.....	19 7 9	19 7 9	69 0 0	20 14 1	61 8 0
Daman Frontier ..	5	1 23 65	21	15 22 49	17	1	16	13	3	81·25	158 5 6	.....	0 5 9	0 5 9	52 8 0	158 5 6	101 6 6
Total, N. D. and Daman ...	9	1 29 26½	35	16 30 52½	31	3	28	25	3	89·2	221 5 3	.....	19 13 6	19 13 6	121 8 0	179 3 7	162 14 6
Southern Division.	204	148 0 37	231	166 15 28½	252	26	226	223	3	98·2	21,526 14 3	591 7 6	20 15 4	612 4 10	559 8 0	20,759 15 8	870 8 8
Goa Territory ...	28	4 17 78¾	57	74 0 53¾	66	7	59	57	2	96·6	124 12 2	.....	19 12 8	19 12 8	124 4 0	124 11 10	272 1 9
Total, S. D. and Goa ...	232	152 18 35¾	288	240 16 2	318	33	285	280	5	98·2	21,651 10 5	591 7 6	40 10 0	632 1 6	683 12 0	20,884 11 6	1,142 10 5
Total ...	241	154 7 62½	323	257 6 54½	349	36	313	305	8	97·4	21,872 15 8	591 7 6	60 7 6	651 15 0	805 4 0	21,063 15 1	1,305 8 11

W. H. LUCAS,
Collector of Salt Revenue.

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COMMISSIONER'S REVIEW.

No. 4979 OF 1908.

Poona, 15th August 1908.

Submitted to Government in the Revenue Department.

2. The financial results of the year under review and the two previous years are as follows :—

	1907-08.	1906-07.	1905-06.	Annual average. 1900-1905.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	120 lákhs.	161 lákhs.	155 lákhs.	211 lákhs.
Net receipts	101 „	142 „	137 „	194 „
Expenditure exclusive of refunds .	18 „	17·74 „	17·08 „	16·25 „
Percentage of charges to net receipts	17·8 „	12·4 „	12·5 „	8·5 „

Receipts.

It will be seen that the receipts during the year under review decreased by 41 lákhs. The decrease occurs chiefly under excise duty on salt and was due to the reduction of duty from Rs. 1-8-0 to Re. 1 from the 20th March 1907.

Expenditure.

There was an increase of Rs. 25,000 in expenditure which was due to the entertainment of additional establishment and to the construction of an additional barge sanctioned for the new Shewa Preventive Station.

Manufacture and removal of salt.

3. In the subjoined table the opening and closing balances and the results of the year's operations are compared with those of the previous year :—

Year.		Stock in hand at the beginning of the year.	Brought to account during the year.	Removals.	Loss and wastage.	Balance in hand at the close of the year.
		Mds.	Mds.	Mds.	Mds.	Mds.
1906-07 ...	Barágra ...	35,70,186	23,62,073	25,09,731	3,22,535	30,99,992
	Bulsár ...	96,024	3,43,114	3,07,402	17,969	1,13,767
	Rest of the Presidency .	20,20,937	84,92,815	79,63,715	7,57,615	17,92,422
	Total ...	56,87,147	1,11,98,002	1,07,80,848	10,98,119	50,06,181
1907-08 ...	Barágra ...	30,99,992	23,08,421	27,42,639	2,05,218	24,60,555
	Bulsár ...	1,13,767	3,19,189	3,61,306	24,510	47,140
	Rest of the Presidency .	17,92,422	86,49,164	89,29,033	7,60,499	7,52,055
	Total ...	50,06,181	1,12,76,774	1,20,32,978	9,90,227	32,59,750

It will be seen that the total quantity manufactured increased from 1,11,98,002 to 1,12,76,774 maunds and the total removals were twelve and a half lákhs over the previous year's figures. The closing balance fell from 50 lákhs on the 31st March 1907 to 32½ lákhs at the end of the year under review, a decrease of 17½ lákhs. Arrangements have been made to increase production at Khárághoda by opening 30 additional pans during the coming season, and as regards sea salt it is satisfactory to note that owing chiefly to the favourableness of the season the balance on the 30th June 1908 amounted to 55 lákhs against 48 lákhs on the same date in the previous year.

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Issues of Pálágra salt by agencies.

4. The sales by Government agencies again rose from nearly four and a half to five lákhs, while those by private traders amounted to 12,000 maunds as against 10,000 maunds in the previous year. This confirms the view that the agencies must be maintained.

Concluding remarks.

5. The effect of the further reduction of duty is evident from the increased consumption throughout the Presidency.

The administration of the department during the year has been marked by several satisfactory features, such as increased production and consumption, reduction in retail price and diminution of salt crimes, and the Commissioner is glad to express his satisfaction with the Collector's management of the department.

A. C. LOGAN,
Commissioner of Customs,
Salt, Opium and A'bkári.

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